## IN THE CLAIMS:

Please replace the claims with the claims provided in the listing below wherein status, amendments, additions and cancellations are indicated.

## 1-6. (Canceled)

7. (New) A rolling bearing unit comprising:

an outer ring;

an inner shaft disposed radially inward of said outer ring, said inner shaft including an outer peripheral surface and a first axial end surface;

said inner shaft including an inner ring fitting part disposed on said outer peripheral surface adjacent to said first axial end surface of said inner shaft;

an inner ring connected to said inner ring fitting part, said inner ring including first and second axial end surfaces;

said first end surface of said inner shaft being crimped onto said end surface of said inner ring;

wherein:

said inner ring includes a shoulder and a step portion disposed axially between said shoulder and said first end surface of said inner ring; and

said step portion including an inclined surface shape, said inclined surface including a diameter, said diameter expanding towards said second axial end surface of said inner ring.

## 8. (New) A rolling bearing unit comprising:

an outer ring;

an inner shaft disposed radially inward of said outer ring, said inner shaft including an outer peripheral surface and a first axial end surface;

said inner shaft including an inner ring fitting part disposed on said outer peripheral surface adjacent to said first axial end surface;

an inner ring connecting to said inner ring fitting part, said inner ring including first and second axial end surfaces;

said first end surface of said inner shaft end being crimped onto said first axial end surface of said inner ring;

wherein:

said inner ring includes a shoulder, said shoulder including an outer peripheral surface, said outer peripheral surface including an outer diameter;

said inner ring including an annular step portion disposed axially between said shoulder and first axial end surface of said inner ring;

said step portion including a cylindrical surface, said cylindrical surface including an axial outer diameter, said outer diameter of said cylindrical surface being smaller than said outer diameter of the shoulder portion; and

said step portion including an inclined surface, said inclined surface connecting said cylindrical surface to said shoulder portion, said inclined surface including a diameter, and said diameter of said inclined surface expanding towards said second axial end surface of said inner ring.

- 9. (New) The rolling bearing unit of claim 8, wherein an inclination angle is defined by an angle between said inclined surface and said cylindrical surface, and said inclination angle being from 90 degrees to 175 degrees.
- 10. (New) A rolling bearing unit comprising:

an outer ring;

an inner shaft disposed radially inward of said outer ring, said inner shaft including an outer peripheral surface and a first axial end surface;

two axial inner rings adjacently disposed on said outer peripheral surface of said inner shaft;

an inner ring disposed against said inner shaft, said inner ring including first and second axial end surfaces;

wherein:

said first axial end surface of said inner shaft being crimped onto said first axial end surface of said inner ring;

said inner ring including a shoulder portion, said shoulder portion including an outer peripheral surface, said outer peripheral surface including an outer diameter;

said inner ring including a circular annular step portion disposed axially between said shoulder portion and said first axial end surface of said inner ring; said step portion including a cylindrical surface, said cylindrical surface including an axial outer diameter, said outer diameter of said cylindrical surface being small than said outer diameter of said shoulder portion; and

said step portion including an annular inclined surface connecting said cylindrical surface to said outer peripheral surface of said shoulder portion, said inclined surface including a diameter, and said diameter of said inclined surface expanding towards said second axial end surface of said inner ring.

11. (New) A rolling bearing unit comprising:

an outer ring;

an inner shaft disposed radially inward of the outer ring, said inner shaft including an outer peripheral surface and a first axial end surface;

said inner shaft including an inner ring fitting part disposed on said outer peripheral surface adjacent to said first axial end surface;

an inner ring connecting to said inner ring fitting part, said inner ring including first and second axial end surfaces;

said first axial end surface of said inner shaft being crimped onto said first axial end surface of said inner ring;

wherein said inner ring comprises:

a shoulder portion and an inclined surface disposed between said shoulder portion and said first axial end surface of said inner ring; and said inclined surface having a diameter, said diameter expanding towards said second axial end face of said inner ring.

12. (New) The rolling bearing of claim 11, wherein said inner ring includes a central axis, said bearing including an inclination angle defined by an angle between said inclined surface and said central axis of said inner ring, said inclination angle being from 90 degrees to 175 degrees.